

ORDINANCE NO. _____ Series 2009

**AN ORDINANCE ENACTING A NEW SECTION 20.20 OF
THE LOUISVILLE/JEFFERSON COUNTY METRO
GOVERNMENT CODE OF ORDINANCES [LMCO]
RELATING TO RECORDKEEPING AND AUDIT
REQUIREMENTS APPLICABLE TO RECIPIENTS OF
APPROPRIATED FUNDS. (AS AMENDED)**

**Sponsored by: Councilman Jim King and
Councilman Kelly Downard**

NOW BE IT ORDAINED by the Louisville/Jefferson County Metro Council
[the “Council”] as follows:

SECTION I: A new LMCO Section 20.20 is hereby enacted to read as follows:

**§ 20.20. RECORDKEEPING AND AUDIT REQUIREMENTS;
RECIPIENTS OF APPROPRIATED FUNDS**

(A) All recipients of ~~public~~ funds appropriated by the Council [the “recipient” or “recipients”] shall be subject to audit as to the recipients’ use of such funds. All recipients shall maintain full and complete records in accordance with ~~g~~Generally a~~Accepted a~~Accounting practices Principals as to each expenditure made from appropriated funds. Subject to the provisions of Subsection (B) of this § 20.20, a recipient shall immediately upon request make all records required to be maintained by this Subsection (A) available to the Metro Government Auditor or any other person designated by the Mayor or the Metro Council [the “Auditor”] at a location in Jefferson County, Kentucky

(B) All records required to be maintained by a recipient under subsection (A), above, shall be provided to an Auditor without limitation or qualification.

Such records, as so provided, together with the Auditor's report and work papers, shall be public records disclosable to any member of the public upon request.

(C) All contracts and agreements entered into by and between Metro Government and a recipient after the effective date of this ordinance shall include a provision wherein and whereby the recipient acknowledges this § 20.20 and agrees to comply with its requirements.

(D) Failure to comply with the provisions of this § 20.20 may be grounds for the Council's revocation of the appropriation to a recipient who is not in compliance.

SECTION II: EFFECTIVE DATE This ordinance shall take effect upon its passage and approval.

Kathleen J. Herron
Metro Council Clerk

David W. Tandy
President of the Council

Jerry E. Abramson
Mayor

Approved: _____
Date

APPROVED AS TO FORM AND LEGALITY:

Michael J. O'Connell
Jefferson County Attorney

BY: _____

Recordkeeping and Audit Requirements – Chapter 20 – 19 Aug 2009 – roc/wpo/wtw
Recordkeeping and Audit Requirements – Chapter 20 – 2nd Draft - 20 Aug 2009 – roc/wpo/wtw
Recordkeeping and Audit Requirements – Chapter 20 – 3rd Draft - 20 Aug 2009 – roc/wpo/wtw
Recordkeeping and Audit Requirements – Chapter 20 – Committee Amendments - 7 Oct 2009 – roc/wpo/wtw